



# State of New Jersey

## Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:** 1018\_fbi\_2017.xlsm

**Website:**

**Phone Number:**

**Mailing Address:**

[Email the UFB if not using Outlook](#)

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
Michael	F	Reino	12/31/18	mreinolebanonboro.com

**Chief Administrative Officer**

Karen	M	Romano		clerk@lebanonboro.com
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**Chief Financial Officer**

Jennifer		Mooney		<a href="mailto:cfo@lebanonboro.com">cfo@lebanonboro.com</a>
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**Municipal Clerk**

Karen	M	Romano		clerk@lebanonboro.com
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**Registered Municipal Accountant**

William	M	Colantano		wmc@bkc.com
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
Richard	J	Burton	12/31/18	rburton@lebanonboro.com
Sam		Berger	12/31/18	sberger@lebanonboro.com
Robert		Junge	12/31/17	rjunge@lebanonboro.com
Michael		Piagentini	12/31/17	mpiagentini@lebanonboro.com
Marlene		Baldinger	12/31/19	mbaldinger@lebanonboro.com
Jeff		Schneider	12/31/19	jschneider@lebanonboro.com


## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

### 2016 Calendar Year Property Tax Levies - ALL entities levying property taxes

	Calendar Year Tax Rate	Calendar Year Tax Levy	% of Total Levy	Avg Residential Taxpayer Impact
Municipal Purpose Tax	0.389	\$1,060,000.00	17.07%	\$1,049.13
Municipal Library			0.00%	\$0.00
Municipal Open Space			0.00%	\$0.00
Fire Districts (avg. rate/total levies)			0.00%	\$0.00
Other Special Districts (total levies)			0.00%	\$0.00
Local School District	0.957	\$2,602,777.00	41.91%	\$2,581.03
Regional School District	0.570	\$1,549,615.00	24.95%	\$1,537.29
County Purposes	0.307	\$833,672.71	13.42%	\$827.98
County Library	0.031	\$83,460.22	1.34%	\$83.61
County Board of Health			0.00%	\$0.00
County Open Space	0.030	\$81,167.49	1.31%	\$80.91
Other County Levies (total)			0.00%	\$0.00
<b>Total (Calendar Year 2016 Budget)</b>	<b>2.284</b>	<b>\$6,210,692.42</b>	<b>100.00%</b>	<b>\$6,159.95</b>

Total Taxable Valuation as of	October 1, 2016	<u>\$274,331,903.00</u>
<small>(To be used to calculate the current year tax rate)</small>		
Current Year Average Residential Assessment		<u>\$269,700.00</u>

#### Prior Year to Current Year Comparison

##### Comparison - Municipal Purposes Tax Rate

Prior Year	Current Year	% Change (+/-)
0.389	0.520	33.68%

##### Comparison - Municipal Purposes Tax Levy

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,060,000.00	\$1,114,866.00	5.18%	\$54,866.00

##### Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)

Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)
\$1,049.13	\$1,402.44	33.68%	\$353.31

Sheet UFB-1

### Current Year 2017 Budget

Taxes	Actual/Estimated	Tax Levy
Municipal Purpose Tax	ACTUAL	\$1,114,866.00
Municipal Library		
Municipal Open Space		
Fire Districts (total levies)		
Other Special Districts (total levies)		
Local School District	ESTIMATED	\$2,654,832.00
Regional School District	ESTIMATED	\$1,580,607.00
County Purposes	ESTIMATED	\$850,346.00
County Library	ESTIMATED	\$85,129.00
County Board of Health		
County Open Space	ESTIMATED	\$82,791.00
Other County Levies (total)		
<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$6,368,571.00</b>

Revenue Anticipated, Excluding Tax Levy	958,839.00
Budget Appropriations, before Reserve for Uncollected Taxes	1,773,705.00
Total Non-Municipal Tax Levy	\$5,253,705.00
Amount to be Raised by Taxes - Before RUT	\$6,068,571.00
Reserve for Uncollected Taxes (RUT)	\$299,957.70
Total Amount to be Raised by Taxes	\$6,368,528.70

% of Tax Collections used to Calculate RUT	<u>95.29%</u>
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If % used exceeds the actual collection % then reference the statutory exception used

#### Tax Collections - ACTUAL as of Prior Year

Total Tax Revenue, Collections CY 2016	6,117,936.29
Total Tax Levy, CY 2016	6,210,692.42
% of Taxes Collected, CY 2016	<u>98.51%</u>

Delinquent Taxes - December 31, 2016	<u>\$149,048.06</u>
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**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	19.67%	\$59,000.00	\$300,000.00	\$359,000.00	\$359,000.00							
08	Local Revenue	4.38%	\$7,900.00	\$180,500.00	\$188,400.00	\$188,400.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$91,815.00	\$91,815.00	\$91,815.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<b>Special Revenue Items w/ Prior Written Consent</b>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	0.50%	\$988.00	\$197,190.00	\$198,178.00	\$198,178.00							
10	Public and Private Revenue	-60.76%	(\$11,201.22)	\$18,436.23	\$7,235.01	\$7,235.01							
08	Other Special Items	#DIV/0!	\$0.00		\$0.00								
15	Receipts from Delinquent Taxes	18.19%	\$17,574.50	\$96,636.75	\$114,211.25	\$114,211.25							
	<b>Amount to be raised by taxation</b>												
07	Local Tax for Municipal Purposes	5.18%	\$54,866.00	\$1,060,000.00	\$1,114,866.00	\$1,114,866.00							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	#DIV/0!	\$0.00		\$0.00								
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	<b>Total</b>	<b>6.64%</b>	<b>\$129,127.28</b>	<b>\$1,944,577.98</b>	<b>\$2,073,705.26</b>	<b>\$2,073,705.26</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Positions		% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility	
	Full-Time	Part-Time														
20	General Government	2.00	1.00	1.69%	\$6,648.00	\$392,380.00	\$399,028.00	\$399,028.00								
21	Land-Use Administration		1.00	-33.98%	(\$18,530.00)	\$54,530.00	\$36,000.00	\$36,000.00								
22	Uniform Construction Code			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
23	Insurance			1.58%	\$1,326.00	\$84,174.00	\$85,500.00	\$85,500.00								
25	Public Safety			-1.06%	(\$1,600.00)	\$151,400.00	\$149,800.00	\$149,800.00								
26	Public Works		1.00	40.39%	\$48,398.78	\$119,836.23	\$168,235.01	\$161,000.00	\$7,235.01							
27	Health and Human Services			0.00%	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00								
28	Parks and Recreation			-67.87%	(\$17,850.00)	\$26,300.00	\$8,450.00	\$8,450.00								
29	Education (including Library)			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
30	Unclassified			0.00%	\$0.00	\$25,150.00	\$25,150.00	\$25,150.00								
31	Utilities and Bulk Purchases			3.18%	\$1,200.00	\$37,700.00	\$38,900.00	\$38,900.00								
32	Landfill / Solid Waste Disposal			-4.17%	(\$2,150.00)	\$51,600.00	\$49,450.00	\$49,450.00								
35	Contingency			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
36	Statutory Expenditures			14.10%	\$5,827.00	\$41,314.00	\$47,141.00	\$47,141.00								
37	Judgements			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
43	Court and Public Defender			0.00%	\$0.00	\$13,608.00	\$13,608.00	\$13,608.00								
44	Capital			74.00%	\$14,800.00	\$20,000.00	\$34,800.00	\$34,800.00								
45	Debt			2.37%	\$11,941.25	\$504,465.75	\$516,407.00	\$516,407.00								
46	Deferred Charges			235.31%	\$139,116.25	\$59,120.00	\$198,236.25	\$198,236.25								
48	Debt - Type 1 School District			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$300,000.00	\$300,000.00	\$300,000.00								
55	Surplus General Budget			#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
	<b>Total</b>	<b>2.00</b>	<b>3.00</b>	<b>10.04%</b>	<b>\$189,127.28</b>	<b>\$1,884,577.98</b>	<b>\$2,073,705.26</b>	<b>\$2,066,470.25</b>	<b>\$7,235.01</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>









**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body			0.00					
Supervisory Staff (Department Heads & Managers)	1.00		136,875.24	\$95,219.96		\$11,902.49	\$22,468.46	\$7,284.33
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			0.00					
All Other Non-Union Employees not listed above	1.00	19.00	209,037.66	\$171,414.07		\$6,205.25	\$18,305.16	\$13,113.18
<b>Totals</b>	<b>2.00</b>	<b>19.00</b>	<b>345,912.90</b>	<b>\$266,634.03</b>	<b>\$0.00</b>	<b>\$18,107.74</b>	<b>\$40,773.62</b>	<b>\$20,397.51</b>

Is the Local Government required to comply with NJSA 11A (**Civil Service**)? - YES or NO

**NO**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b>Active Employees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child	1.00	\$21,321.48	\$21,321.48	1.00	\$20,109.24	\$20,109.24
Employee & Spouse (or Partner)	1.00	\$32,498.30	\$32,498.30			\$0.00
Family			\$0.00	1.00	\$31,343.40	\$31,343.40
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>2.00</b>		<b>\$53,819.78</b>	<b>2.00</b>		<b>\$51,452.64</b>
<b>Elected Officials - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>Retirees - Health Benefits - Annual Cost</b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>2.00</b>		<b>\$53,819.78</b>	<b>2.00</b>		<b>\$51,452.64</b>

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross Debt	Deductions	Net Debt
Local School Debt			\$0.00
Regional School Debt	\$25,793.10	\$25,793.10	\$0.00
Utility Fund Debt			
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
0			\$0.00
<b>Municipal Purposes</b>			
Debt Authorized	\$351,523.21		\$351,523.21
Notes Outstanding	\$1,341,250.00		\$1,341,250.00
Bonds Outstanding	\$3,051,000.00	\$150,200.00	\$2,900,800.00
Loans and Other Debt			\$0.00
<b>Total (Current Year)</b>	<b>\$4,769,566.31</b>	<b>\$175,993.10</b>	<b>\$4,593,573.21</b>
Population (2010 census)	<u>1,065</u>		
Per Capita Gross Debt	<u>\$4,478.47</u>		
Per Capita Net Debt	<u>\$4,313.21</u>		
3 Yr. Average Property Valuation		<u>\$276,881,638.67</u>	
Net Debt as % of 3 Year Avg Property Valuation		<u>1.66%</u>	

	Current Year Budget	2018 Budget	2019 Budget
Utility Fund - Principal			
Utility Fund - Interest			
Bond Anticipation Notes - Principal	\$71,250.00		
Bond Anticipation Notes - Interest	\$21,187.50		
Bonds - Principal	\$304,000.00	\$145,000.00	\$150,000.00
Bonds - Interest	\$119,969.50	\$113,274.50	\$104,474.50
Loans & Other Debt - Principal			
Loans & Other Debt - Interest			
<b>Total</b>	<b>\$516,407.00</b>	<b>\$258,274.50</b>	<b>\$254,474.50</b>
<b>Total Principal</b>	<b>\$375,250.00</b>	<b>\$145,000.00</b>	<b>\$150,000.00</b>
<b>Total Interest</b>	<b>\$141,157.00</b>	<b>\$113,274.50</b>	<b>\$104,474.50</b>
<b>% of Total Current Year Budget</b>	<b>24.90%</b>		
<b>Description</b>	<b>Debt Not Listed Above</b>		
Total Guarantees - Governmental			
Total Guarantees - Other			
Total Capital/Equipment Leases			
Total Other			
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>
Rating	A2	AA	
Year of Last Rating	A2	AA	
<b>Mark "X" if Municipality has no bond rating</b>			

All Additional Future  
Years' Budgets


\$0.00

\$0.00

\$0.00






**USER FRIENDLY BUDGET SECTION - Notes**

(Press ALT-Enter to go to a new line in each cell)
